

# **Washington State Auditor's Office**

## **Audit Report**

### **Audit Services**

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Report No. 58138

**COLUMBIA COUNTY PUBLIC HEALTH DISTRICT**

Columbia County, Washington

January 1, 1994 Through December 31, 1995

Issue Date: April 4, 1997

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## TABLE OF CONTENTS

	Page
<b>Management Section</b>	
Independent Auditor's Report On Compliance With Laws And Regulations At The Financial Statement Level (Plus Additional State Compliance Requirements Per RCW 43.09.260) . . . . .	M-1
Independent Auditor's Report On Internal Control Structure At The Financial Statement Level . . . . .	M-3
Schedule Of Findings:	
1. The District Should Adhere To The Contract With Columbia County Services . . . . .	M-5
2. District Officials Should Prepare Timely And Accurate Annual Reports . . . . .	M-6
<b>Financial Section</b>	
Independent Auditor's Report On Financial Statements . . . . .	F-1
Financial Statements:	
Fund Resources And Uses Arising From Cash Transactions - 1995 . . . . .	F-2
Fund Resources And Uses Arising From Cash Transactions - 1994 . . . . .	F-3
Notes To Financial Statements . . . . .	F-4
<b>Single Audit Section</b>	
Independent Auditor's Report On Supplementary Information Schedule Of Federal Financial Assistance . . . . .	S-1
Schedule Of Federal Financial Assistance - 1995 . . . . .	S-2
Schedule Of Federal Financial Assistance - 1994 . . . . .	S-3
Notes To Schedule Of Federal Financial Assistance . . . . .	S-5
Independent Auditor's Report On Compliance With The General Requirements Applicable To Federal Financial Assistance Programs . . . . .	S-6
Independent Auditor's Report On Compliance With Specific Requirements Applicable To Nonmajor Federal Financial Assistance Program Transactions . . . . .	S-8
Independent Auditor's Report On Internal Control Structure Used In Administering Federal Financial Assistance Programs . . . . .	S-9
Schedule Of Federal Findings:	
1. Payroll Charges To Federal Grants Should Be Based On Actual Time Usage . . . . .	S-12
Status Of Prior Findings . . . . .	S-13
Status Of Prior Questioned Costs . . . . .	S-14
<b>Addendum</b>	
Directory Of Officials . . . . .	A-1

**COLUMBIA COUNTY PUBLIC HEALTH DISTRICT**  
**Columbia County, Washington**  
**January 1, 1994 Through December 31, 1995**

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**Independent Auditor's Report On Compliance With Laws And Regulations  
At The Financial Statement Level (Plus Additional State Compliance  
Requirements Per RCW 43.09.260)**

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Board of Health  
Columbia County Public Health District  
Dayton, Washington

We have audited the financial statements, as listed in the table of contents, of the Columbia County Public Health District, Columbia County, Washington, as of and for the fiscal years ended December 31, 1995 and 1994, and have issued our report thereon dated January 15, 1997.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Columbia County Public Health District is the responsibility of the district's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the district's compliance with certain provisions of laws, regulations, contracts, and grants.

We also performed additional tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the district complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office. Our responsibility is to examine, on a test basis, evidence about the district's compliance with those requirements and to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the district and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with these provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of material noncompliance that are required to be reported herein under *Government Auditing Standards*. However, we noted instances of noncompliance immaterial to the financial statements which are identified in the Schedule of Findings accompanying this report.

We also noted matters involving noncompliance with laws and regulations related to federal financial assistance which were reported to the district's management in our report on general requirements and in the Schedule of Federal Findings.

This report is intended for the information of management and the board of health and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag, CGFM  
State Auditor

January 15, 1997

**COLUMBIA COUNTY PUBLIC HEALTH DISTRICT**  
**Columbia County, Washington**  
**January 1, 1994 Through December 31, 1995**

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**Independent Auditor's Report On Internal Control Structure**  
**At The Financial Statement Level**

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Board of Health  
Columbia County Public Health District  
Dayton, Washington

We have audited the financial statements of the Columbia County Public Health District, Columbia County, Washington, as of and for the fiscal years ended December 31, 1995 and 1994, and have issued our report thereon dated January 15, 1997.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the district is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with the prescribed basis of accounting. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the district, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The matters involving the internal

control structure and its operation that we consider to be reportable conditions are included in the Schedule of Findings accompanying this report.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described in the Schedule of Findings is a material weakness.

We also noted matters involving compliance with laws and regulations related to federal financial assistance which were reported to the district's management in our report on general requirements and the Schedule of Federal Findings.

This report is intended for the information of management and the board of health and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag, CGFM  
State Auditor

January 15, 1997

COLUMBIA COUNTY PUBLIC HEALTH DISTRICT  
Columbia County, Washington  
January 1, 1994 Through December 31, 1995

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Schedule Of Findings

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1. The District Should Adhere To The Contract With Columbia County Services

The Columbia County Health District (CCHD) contracted with Columbia County Services (CCS) to perform various functions for the district. The contract required the exchange of certain information. Our audit noted the system of exchanging information between the district and CCS had the following weaknesses:

- The district did not provide details of Environmental Health billings to CCS which would enable CCS to monitor collections.
- The district did not provide time sheets to CCS which would enable charging of actual time to the various grants and projects of the district.
- District administrators do not have access to the bookkeeping records prepared by CCS, which is a necessary contract monitoring function.

The agreement for 1994 and 1995 between the district and CCS, states in part:

- 1) CCS agrees to provide Bookkeeping services to CCHD, and
- 2) CCHD agrees to provide CCS all necessary paperwork for billings covered under this agreement.

CCHD and CCS appear to have unresolved differences on the meaning of certain provisional language in the contract. Without timely resolution of these differences, billings cannot be monitored for collection at the account level, time charges to projects could be in error, and district officials will not have access to information needed for contract administration.

We recommend the district review implementation of the contract with CCS and resolve interpretation issues in order to:

- Provide detail at the account level of Environmental Health billings to CCS.
- Provide completed time sheets to CCS.
- Allow district administrators access to the bookkeeping records kept by CCS.

Auditee Response

*We agree with the finding and have implemented procedures necessary to provide the detail information outlined in the recommendations.*

2      District Officials Should Prepare Timely And Accurate Annual Reports

The 1994 annual report was filed three months late. The 1995 annual report was filed within the prescribed period, but the report contained numerous errors. The 1995 financial information included in this audit report contains the corrected information.

RCW 43.09.230 states in part:

. . . reports shall be prepared, certified, and filed with the state auditor within one hundred fifty days after the close of each fiscal year. The reports shall contain accurate statements . . . .

When financial reports are not filed as required, district officials, grantors, and other users are denied information concerning the district's financial condition.

There was no review process to assure accuracy of the information in the annual report.

We recommend the district prepare and file annual reports as required by law.

Auditee Response

*We agree with the finding. The Fiscal Manager will ensure future reports will be prepared and filed in compliance with the statute.*



COLUMBIA COUNTY PUBLIC HEALTH DISTRICT  
Columbia County, Washington  
January 1, 1994 Through December 31, 1995

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Independent Auditor's Report On Financial Statements

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Board of Health  
Columbia County Public Health District  
Dayton, Washington

We have audited the accompanying statements of Fund Resources and Uses Arising from Cash Transactions of the various funds of the Columbia County Public Health District, Columbia County, Washington, for the fiscal years ended December 31, 1995 and 1994. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the financial statements, the district prepares its financial statements on the cash basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System (BARS)* manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the recognized revenues and expenditures of the funds of the Columbia County Public Health District for the fiscal years ended December 31, 1995 and 1994, on the cash basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 15, 1997, on our consideration of the district's internal control structure and a report dated January 15, 1997, on its compliance with laws and regulations.

Brian Sonntag, CGFM  
State Auditor

January 15, 1997

**COLUMBIA COUNTY PUBLIC HEALTH DISTRICT**  
**Columbia County, Washington**  
**January 1, 1994 Through December 31, 1995**

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**Independent Auditor's Report On Supplementary Information**  
**Schedule Of Federal Financial Assistance**

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Board of Health  
Columbia County Public Health District  
Dayton, Washington

We have audited the financial statements of the Columbia County Public Health District, Columbia County, Washington, as of and for the fiscal years ended December 31, 1995 and 1994, and have issued our report thereon dated January 15, 1997. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of the Columbia County Public Health District taken as a whole. The accompanying Schedules of Federal Financial Assistance are presented for purposes of additional analysis and are not a required part of the financial statements. The information in the schedules has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Brian Sonntag, CGFM  
State Auditor

January 15, 1997

**COLUMBIA COUNTY PUBLIC HEALTH DISTRICT**  
**Columbia County, Washington**  
**January 1, 1994 Through December 31, 1995**

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**Independent Auditor's Report On Compliance With The General Requirements  
Applicable To Federal Financial Assistance Programs**

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Board of Health  
Columbia County Public Health District  
Dayton, Washington

We have audited the financial statements of the Columbia County Public Health District, Columbia County, Washington, as of and for the fiscal years ended December 31, 1995 and 1994, and have issued our report thereon dated January 15, 1997.

We have applied procedures to test the district's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedules of Federal Financial Assistance, for the fiscal years ended December 31, 1995 and 1994:

- Political activity
- Civil rights
- Federal financial reports
- Allowable costs/cost principles
- Administrative requirements, including subrecipient monitoring

The following requirements were determined to be not applicable to its federal financial assistance programs:

- Davis-Bacon Act
- Cash management
- Relocation assistance and real property acquisition
- Drug-Free Workplace Act

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's (OMB) *Compliance Supplement for Single Audits of State and Local Governments* or alternative procedures. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the district's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

Material instances of noncompliance are failures to follow general requirements that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the program. The results of our tests of compliance disclosed a material instance of noncompliance that is described in the accompanying Schedule of Federal Findings.

We considered the material instance of noncompliance in forming our opinion on whether the financial statements are presented fairly, in all material respects, in conformity with the prescribed basis of

accounting, and this report does not affect our report dated January 15, 1997, on those financial statements.

Except as described above, the results of our tests of compliance indicate that, with respect to the items tested, the Columbia County Public Health District complied, in all material respects, with the requirements referred to in the second paragraph of this report, and with respect to items not tested, nothing came to our attention that caused us to believe the district had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the board of health and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag, CGFM  
State Auditor

January 15, 1997

**COLUMBIA COUNTY PUBLIC HEALTH DISTRICT**  
**Columbia County, Washington**  
**January 1, 1994 Through December 31, 1995**

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**Independent Auditor's Report On Compliance With Specific Requirements**  
**Applicable To Nonmajor Federal Financial Assistance Program Transactions**

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Board of Health  
Columbia County Public Health District  
Dayton, Washington

We have audited the financial statements of the Columbia County Public Health District, Columbia County, Washington, as of and for the fiscal years ended December 31, 1995 and 1994, and have issued our report thereon dated January 15, 1997.

In connection with our audit of the financial statements of the district and with our consideration of the district's control structure used to administer its federal financial assistance programs, as required by OMB Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to its nonmajor federal financial assistance programs for the fiscal years ended December 31, 1995 and 1994. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing allowability of the program expenditures that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the district's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to our attention that caused us to believe that the Columbia County Public Health District had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the board of health and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag, CGFM  
State Auditor

January 15, 1997

**COLUMBIA COUNTY PUBLIC HEALTH DISTRICT**  
**Columbia County, Washington**  
**January 1, 1994 Through December 31, 1995**

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**Independent Auditor's Report On Internal Control Structure Used In  
Administering Federal Financial Assistance Programs**

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Board of Health  
Columbia County Public Health District  
Dayton, Washington

We have audited the financial statements of the Columbia County Public Health District, Columbia County, Washington, as of and for the fiscal years ended December 31, 1995 and 1994, and have issued our report thereon dated January 15, 1997.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit, we considered the district's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated January 15, 1997.

The management of the district is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that:

- Assets are safeguarded against loss from unauthorized use or disposition.
- Transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with the prescribed basis of accounting.
- Federal financial assistance programs are managed in compliance with applicable laws and regulations.

Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the

structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

- **Accounting Controls**
  - Cash receipts
  - Cash disbursements
- **General Requirements**
  - Political activity
  - Civil rights
  - Federal financial reports
  - Allowable costs/cost principles
  - Administrative requirements, including subrecipient monitoring
- **Claims For Advances And Reimbursements**
- **Amounts Claimed Or Used For Matching**

For all of the applicable internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

The following internal control structure categories were determined to be insignificant to federal financial assistance programs:

- **Accounting Controls**
  - Receivables
  - Accounts payable
  - Purchasing and receiving
  - Payroll
  - Inventory control
  - Property, plant, and equipment
  - General ledger
- **General Requirements**
  - Davis-Bacon Act
  - Cash management
  - Relocation assistance and real property acquisition
  - Drug-Free Workplace Act
- **Specific Requirements**
  - Types of services
  - Eligibility
  - Matching, level of effort, earmarking
  - Reporting
  - Special requirements

During the fiscal period ended December 31, 1995, the district had no major federal financial assistance programs and expended 78 percent of its total federal financial assistance under the

following nonmajor federal financial assistance programs: Women, Infants and Children (CFDA 10.557) and Maternal/Child Health (93.994).

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structures policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the district's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

The matters involving the internal control structure and its operation that we consider to be reportable conditions are included in the Schedule of Federal Findings accompanying this report.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. However, we noted a reportable condition involving the internal control structure and its operation that we believe to be a material weakness as described above. The condition, which is identified in the Schedule of Federal Findings accompanying this report, was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the district's compliance with requirements applicable to its nonmajor federal financial assistance programs for the fiscal years ended December 31, 1995 and 1994, and this report does not affect our report thereon dated January 15, 1997.

This report is intended for the information of management and the board of health and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag, CGFM  
State Auditor

January 15, 1997



COLUMBIA COUNTY PUBLIC HEALTH DISTRICT  
Columbia County, Washington  
January 1, 1994 Through December 31, 1995

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Schedule Of Federal Findings

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1. Payroll Charges To Federal Grants Should Be Based On Actual Time Usage

Our audit of the Women, Infants, Children grant (CFDA 10.557) and Maternal and Child Health grant (CFDA 93.994) found that the system the district used to claim reimbursement for payroll expenditures was based on a study of time used at the beginning of the grant period. This system is not allowed by federal regulations.

OMB Circular A-87, Attachment A, Section C.1 states in part:

To be allowed under a grant program, costs must meet the following general criteria:

- a. Be necessary and reasonable . . .
- f. Not be allocable to or included as a cost of any other federally financed program in either the current or a prior period . . . .

The prior audit determined that the system of charges to federal programs was not supported by employee prepared time sheets. Since that finding was issued, the district has used time sheets, but not as a regular basis for charging federal programs. District charges to federal programs were based on the results of a study of only two weeks of time sheet information. No follow-up study was performed to verify that the time distribution for the study period represented actual use of employee time for the grant period.

The district did not provide time sheets to Columbia County Services which would enable charging of actual time to the various grants and projects of the district.

Without a follow-up study, the district cannot be assured that the two-week study period reasonably represented actual time distribution to the programs.

We recommend the district base future reimbursement requests on actual time sheet data or perform the requisite follow-up study to assure accurate representation of time.

Auditee Response

*We agree with the finding. Future reimbursement requests will be based on actual time.*

COLUMBIA COUNTY PUBLIC HEALTH DISTRICT  
Columbia County, Washington  
January 1, 1994 Through December 31, 1995

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## Status Of Prior Findings

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The findings contained in the prior audit report were resolved as follows:

1. Improve Cash Receipting

*Resolution: The district discontinued having nurses receive cash, except when the client receives service at home. Deposits are made weekly per agreement with the county treasurer. Comparison of receipting data with deposit data is performed in a timely manner. Internal communication of amounts billed and expected for collection is still not done (see repeat audit finding).*

2. Pursue Support Payments From Participating Jurisdictions

*Resolution: All support payments from participating jurisdictions have been received.*

Prior Federal Finding

1. Payroll Charges Should Be Supported By Time Sheets

*Resolution: See federal Finding 1.*

COLUMBIA COUNTY PUBLIC HEALTH DISTRICT  
Columbia County, Washington  
January 1, 1994 Through December 31, 1995

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Status Of Prior Questioned Costs

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<u>Grantor</u>	<u>CFDA Number</u>	<u>Questioned Costs</u>	<u>Current Status</u>	
			<u>Resolved</u>	<u>Unresolved</u>
WIC	10.557	\$19,842	X	